

CERTIFICATE OF SERVICE

I, Ira S. Lipsius, Esq., hereby certify that on this 25th day of September, 2003, a true and correct copy of the foregoing document was served via Electronic Filing System and by mail, by personally delivering a true and accurate copy of the same to the custody and control of the United States Postal Service, in a post paid and sealed envelope, by depositing the same into a receptacle under the exclusive custody and control of the United States Postal Service located at 225 West 34 Street, New York, New York, on the following:

Jonathan H. Rudd, Esq.
McNES WALLACE & NURICK LLC
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A handwritten signature in blue ink, appearing to be "JR", is located below the printed name of Jonathan H. Rudd.